

**INSTRUCTIONS FOR COMPLETING
BACKUP WITHHOLDING TAX RETURN - GAMING**
(Includes slot machines, bingo, and horse and dog racing)

Please return the completed and signed lower portion of the return. Be sure the entire form is complete. Return must be filed monthly even when no tax is due.

- Line 1: Enter the total state tax withheld on line 14 of all Federal forms W-2G.
- Line 2: Enter the total state income tax withheld from non-resident aliens on line 12 of Federal form 1042S.
- Line 3: Enter the total of lines 1 and 2.
- Lines 4&5: Failure to file the return and pay the tax on time subjects the vendor to a penalty of 5% + 1/2% per month with the maximum being 12% or a minimum of \$5.00. Interest is due at the current statutory rate.
- Line 6: Enter the total of lines 3, 4, and 5.
- Line 7: If an under payment of tax was made on a previous return, enter the amount of underpayment plus penalty and interest line 7.
- Line 8: If an overpayment of tax was made on a previous return, enter the amount of the overpayment on line 8. Overpayment must not result in a negative balance.
- Line 9: Enter the total amount due (line 6 plus line 7 or minus line 8).

HOW TO FILE A RETURN: this return, together with remittance by check, draft, or money order made payable to the Colorado Department of Revenue, must be filed with the Colorado Department of Revenue, 1375 Sherman Street, Denver, CO 80261, on or before the 15th day of the month following the close of the taxable period. Mailed returns must be postmarked the 15th day of the month or prior thereto.

HOW TO REMIT W-2G FORMS: The Colorado copies of the W-2G forms must be sent to the attention of fair share Section, Colorado Dept. of revenue, 1375 Sherman #634, Denver Colorado 80261. Forms can be remitted as often as monthly but have to be remitted annually at a minimum. **DO NOT SENT W-2G FORMS WITH THIS RETURN.**

Any questions regarding the preparation of this return may e directed to (303) 238-SERV (7378).

▼ DETACH HERE & MAIL WITH REMITTANCE ▼

DR 1091 (03/01/06)
COLORADO DEPARTMENT OF REVENUE

BACKUP WITHHOLDING TAX RETURN - GAMING

7

1010-100

ACCOUNT NUMBER	PERIOD	DUE DATE		
			1 Resident income tax withheld line 14 W-2G	●
			2 Non-resident/alien income tax withheld line 12 1042S	●
Social Security Number 1	Social Security Number 2	F.E.I.N.	3 Total of lines 1 and 2 (100)	●
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE			4 Penalty (200)	●
			5 Interest (300)	●
			6 Total of lines 3, 4 and 5	●
			7 Additional tax, penalty, & interest due for prior periods (900)	●
			8 Overpayment of tax for prior tax periods to be subtracted from current tax (905)	●
Signature _____ Date _____ Phone _____			9 TOTAL DUE (line 6 plus line 7 or minus line 8) (355)	●

If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your banking account electronically

When to withhold income tax on winnings from slot machines, bingo and horse and dog racing:

Slot Machines and Bingo Winnings	
Is the amount \$1,200 or more?	
If no :	No withholding is required
If yes :	Continue to following question
Has proper identification been provided to the operation by the customer?	
If yes :	No withholding is required
If no :	Continue to following questions
Is the customer a non-resident alien?	
If yes :	Withhold 4% of gross winnings for Colorado on form 1042S
If no :	Withhold 4% of gross winnings for Colorado on form W-2G

Horse and Dog Racing Winnings	
Is the amount greater than \$5,000 and at least 300 times the wagered amount?	
If no :	No withholding is required
If yes :	Continue to following question
Is the customer a non-resident alien?	
If yes :	Withhold 4% of gross winnings for Colorado on form 1042S
If no :	Withhold 4% of gross winnings for Colorado on form W-2G

LINE 7. Enter any underpayment(s) for prior period(s).

PERIOD ADJUSTED	
AS FILED	\$

AS CORRECTED	\$
DIFFERENCE	\$
PENALTY	\$
INTEREST	\$
TOTAL (Enter on line 7)	\$

LINE 8. Enter any overpayment(s) for prior period(s).

PERIOD ADJUSTED	
AS FILED	\$
AS CORRECTED	\$
DIFFERENCE (Enter on line 8)	\$